

U.S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

Alcohol and Tobacco Tax Division
Industry Circular No. 56-33

September 19, 1956

Execution of Form 236, "Transfer of Distilled
Spirits in Bond"

Proprietors of distilleries, internal
revenue bonded warehouses, and
others concerned:

1. This Circular is issued to provide advisory instructions governing the execution of Form 236.
2. In all cases covering the transfer of distilled spirits in bond, the regulations in 26 CFR Parts 220, 221, and 225 require the proprietor to enter a complete description of such spirits on Form 236. Part 3 of Form 236 provides for this description and for the signature of the proprietor.
3. Where the spirits to be transferred are contained in packages, such regulations also require the proprietor to certify on all copies of Form 236 as to the accuracy of the description of the packages and the removal thereof. Part 4 of Form 236 provides for this certification and for the signature of the proprietor under penalties of perjury. Thus, where packages of distilled spirits are transferred, the question arises as to the necessity for the proprietor's signature on both parts 3 and 4 of Form 236.
4. Where distilled spirits to be transferred in bond are contained in packages and the consignor proprietor is required to sign part 4 of Form 236, he need not sign part 3 of Form 236, since execution of part 4 attests to the accuracy of part 3.
5. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.


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